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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

October 15, 2004

Legislative Audit Commission
622 Stratton Office Building
Springfield, IL 62706

Dear Members:

In accordance with section 3-15 of the Illinois State Auditing Act (30 ILCS 5/3-15), I hereby submit the report on the operations of the Office of the Auditor General for the lapse period of Fiscal Year 2004 ending August 31, 2004 and the first quarter of Fiscal Year 2005 ending September 30, 2004.

FISCAL MATTERS

<i>FY 2004 – FINAL</i>			
	<i>Appropriation</i>	<i>Expended</i>	<i>Balance</i>
Personal Services	\$ 3,976,000	\$ 3,655,200	\$ 320,800
Employee Retire. (Employer)	159,000	136,695	22,305
State Retirement	534,300	344,966	189,334
Social Security	304,200	269,706	34,494
Contractual Services	580,768	546,349	34,419
Travel	88,000	49,484	38,516
Commodities	20,000	13,074	6,926
Printing	22,000	18,100	3,900
Equipment	122,532	120,586	1,946
EDP	82,000	81,154	846
Telecommunications	75,000	58,622	16,378
Oper. of Auto. Equip.	5,000	3,391	1,609
Audits/Studies/Invest.*	<u>14,123,715</u>	<u>12,283,226</u>	<u>1,840,489</u>
TOTAL	<u>\$20,092,515</u>	<u>\$17,580,553</u>	<u>\$2,511,962</u>
*Audit Expense Fund			

FISCAL MATTERS

<i>FY 2005 – FIRST QUARTER</i>				
	<i>Appropriation</i>	<i>Expended</i>	<i>Obligated</i>	<i>Balance</i>
Personal Services	\$ 3,918,200	\$ 935,485	\$ 0	\$ 2,982,715
Employee Retire. (Employer)	156,700	36,552	0	120,148
State Retirement	631,100	163,951	0	467,149
Social Security	299,800	70,338	0	229,462
Contractual Services	653,300	144,616	296,143	212,541
Travel	95,000	18,202	0	76,798
Commodities	20,000	562	0	19,438
Printing	22,000	3,680	0	18,320
Equipment	50,000	7,866	0	42,134
EDP	75,000	6,918	10,500	57,582
Telecommunications	75,000	5,583	0	69,417
Oper. of Auto. Equip.	5,000	120	0	4,880
Audits/Studies/Invest.*	<u>13,735,145</u>	<u>539,895</u>	<u>9,289,681</u>	<u>3,905,569</u>
TOTAL	<u>\$19,736,245</u>	<u>\$1,933,768</u>	<u>\$9,596,324</u>	<u>\$8,206,153</u>
*Audit Expense Fund				

PERSONNEL

	<i>07-01-04</i>	<i>Appointments</i>	<i>Senarations</i>	<i>Transfers</i>	<i>09-30-04</i>
Springfield	65	1	0	0	66
Chicago	06	0	0	0	06
TOTAL	<u>71</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>72</u>

CONTRACTS

During the first quarter of Fiscal Year 2005 the Office of the Auditor General entered into one hundred twenty-four financial/compliance audit contracts, forty-seven performance audit contracts, thirteen information systems audit contracts and eighteen administration contracts.

TRAINING

During the first quarter of Fiscal Year 2005, OAG-sponsored training included:

- 2004 Audit Guide Update
- Human Resource Challenges in a Changing Accounting World (CD)
- 2004 Governmental Auditing Update
- CPE Network: Volume 11, Issues 3 and 4
- CPE Network: Volume 12, Issue 1; The CPA Report: Volume 2004, No. 2

Additional external-sponsored training in which staff participated included:

- NSAA Middle Management Conference
- Control & Security of Windows 2000; IT Outsourcing
- NSAA IT Conference
- Digital Government Summit
- NASACT Training Director's Forum
- The State Budget Process In Illinois
- Setting the Tone: Reaffirming Government
- Cyber Security Through the Eyes of the FBI

PERFORMANCE AUDITS

<i>PERFORMANCE AUDITS IN PROGRESS</i>
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<i>AUDITS</i>	<i>ESTIMATED RELEASE DATE</i>
<ul style="list-style-type: none">• Program Audit: Department of Human Services, Office of Inspector General (<i>PA 93-636</i>)	Fall 2004
<ul style="list-style-type: none">• Management Audit of the Illinois School District Liquid Asset Fund Plus (<i>Senate Resolution No. 171</i>)	Spring 2005
<ul style="list-style-type: none">• Study: State Employee Travel Between Chicago and Other Illinois Cities (<i>House Resolution No. 1039</i>)	Spring 2005
<ul style="list-style-type: none">• Management and Program Audit of Department of Commerce and Economic Opportunity's Administration of its Economic Development Programs (<i>House Resolution No. 671</i>)	Summer 2005
<ul style="list-style-type: none">• Management and Program Audit of the Department of Transportation's Traffic Safety Programs (<i>LAC No. 130</i>)	Summer 2005

REGIONAL OFFICES OF EDUCATION AUDITS

Public Act 92-544, effective June 12, 2002, gave the Office of the Auditor General the responsibility for the conduct of annual audits of the financial statements of all accounts, funds and other moneys in the care, custody or control of the regional superintendent of schools of each educational service region in the State. Previously, these audits were the responsibility of the Illinois State Board of Education. There are 48 total audits to perform; 45 are of Regional Offices of Education and 3 are of Intermediate Service Centers. As of September 30, 2004, 47 of the 48 fiscal year 2003 audits had been released.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial and compliance audits for the period(s) ending June 30, 2003, September 30, 2003, December 31, 2003, and April 30, 2004. As the year progresses the “date released” column will be completed.

<i>FINANCIAL & COMPLIANCE AUDITS FOR THE PERIOD(S) ENDING JUNE 30, 2003, SEPTEMBER 30, 2003, DECEMBER 31, 2003, AND APRIL 30, 2004</i>

F = Financial

C = Compliance

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
Alton Mental Health Center		x	05-20-04
Arts Council and Foundation	x	x	04-06-04
Attorney Registration and Disciplinary Commission	x	x	05-12-04
Board of Admissions to the Bar	x	x	04-15-04
Board of Higher Education		x	04-20-04
Capital Development Board	x		02-18-04
Center for Rehabilitation and Education		x	05-20-04
Chester Mental Health Center		x	05-20-04
Chicago Read Mental Health Center		x	05-20-04
Chicago State University	x	x	03-02-04
Chicago State University Foundation	x	x	03-02-04
Choate Mental Health Center		x	05-20-04
Civil Service Commission		x	02-18-04
Commission on Intergovernmental Cooperation		x	05-13-04
Comptroller – Fiscal Officer	x	x	05-12-04
Correctional Industries	x		03-02-04
Court of Claims		x	03-02-04
Criminal Justice Information Authority		x	02-26-04
DCMS – Deferred Compensation Plan – 12/31/03	x		07-15-04

***FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS***

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
Deaf and Hard of Hearing Commission		x	03-02-04
Department of Agriculture	x	x	04-20-04
Department of Central Management Services	x		03-02-04
Department of Children and Family Services	x	x	04-20-04
Department of Employment Security	x	x	04-06-04
Department of Human Rights		x	04-06-04
Department of Human Services – Central Office	x	x	05-20-04
Department of Insurance	x	x	03-04-04
Department of Labor		x	03-18-04
Department of Lottery	x	x	03-04-04
Department of Nuclear Safety		x	04-06-04
Department of Professional Regulation	x	x	07-15-04
Department of Public Aid	x	x	04-15-04
Department of Public Health		x	03-02-04
Department of Revenue	x	x	04-27-04
Department of Transportation	x	x	04-13-04
Drycleaner Environmental Restoration Trust Fund Council		x	03-18-04
DuPage Water Commission (04/30/04)	x	x	09-23-04
DuQuoin State Fair (09/30/03)	x	x	04-20-04
Eastern Illinois University	x	x	03-30-04
Eastern Illinois University Alumni Association	x	x	03-30-04
Eastern Illinois University Foundation	x	x	03-30-04
Economic and Fiscal Commission		x	05-13-04
Educational Labor Relations Board		x	02-24-04
Elgin Mental Health Center		x	05-20-04
Emergency Management Agency		x	04-27-04
Fox Developmental Center		x	05-20-04
General Assembly – Senate and House		x	05-13-04

**FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS**

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
General Assembly Retirement System	x		02-10-04
General Assembly Retirement System		x	03-11-04
Governors Commission on the Status of Women		x	04-15-04
Governors Office of Management and Budget	x	x	05-12-04
Governors State University	x	x	02-24-04
Governors State University Alumni Association	x	x	02-24-04
Governors State University Foundation	x	x	02-24-04
Guardianship and Advocacy Commission	x	x	02-18-04
High School Association		x	04-13-04
Housing Development Authority	x	x	06-08-04
Howe Developmental Center		x	05-20-04
Human Rights Commission		x	02-26-04
Illinois Building Commission		x	02-26-04
Illinois Commerce Commission		x	03-09-04
Illinois Conservation Foundation	x	x	03-30-04
Illinois Council on Developmental Disabilities		x	02-24-04
Illinois Developmental Finance Authority (06/30/03)	x	x	02-26-04
Illinois Developmental Finance Authority (12/31/03)	x	x	08-24-04
Illinois Educational Facilities Authority (06/30/03)	x	x	03-09-04
Illinois Educational Facilities Authority (12/31/03)	x	x	08-24-04
Illinois Environmental Protection Agency	x		03-04-04
Illinois Farm Development Authority (06/30/03)	x	x	03-09-04
Illinois Farm Development Authority (12/31/03)	x	x	09-23-04
Illinois Gaming Board		x	04-27-04
Illinois Grain Insurance Corporation	x	x	03-30-04
Illinois Health Facilities Authority (06/30/03)	x	x	02-24-04
Illinois Health Facilities Authority (12/31/03)	x	x	07-15-04
Illinois Labor Relations Board		x	02-18-04

**FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS**

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
Illinois Liquor Control Commission		x	03-02-04
Illinois Math and Science Academy and Fund	x	x	02-26-04
Illinois Petroleum Resources Board		x	04-15-04
Illinois Racing Board		x	03-02-04
Illinois Rural Bond Bank (06/30/03)	x	x	03-09-04
Illinois Rural Bond Bank (12/31/03)	x	x	09-23-04
Illinois State Fair (09/30/03)	x	x	04-20-04
Illinois State University	x	x	03-09-04
Illinois State University Foundation	x		01-28-04
Illinois Student Assistance Commission	x	x	04-13-04
Illinois Student Assistance Commission – IDAPP and Prepaid Tuition	x		04-13-04
Illinois Supreme Court		x	05-06-04
Industrial Commission	x	x	04-06-4
Jacksonville Developmental Center		x	05-20-04
Judges Retirement System	x		02-10-04
Judges Retirement System		x	03-11-04
Kankakee River Valley Area Airport Authority	x	x	04-13-04
Kiley Developmental Center		x	05-20-04
Legislative Audit Commission		x	05-13-04
Legislative Printing Unit		x	05-13-04
Legislative Reference Bureau		x	05-13-04
Legislative Research Unit		x	05-13-04
Lincoln Developmental Center		x	05-20-04
Literacy Foundation	x	x	05-06-04
Ludeman Developmental Center		x	05-20-04
Mabley Developmental Center		x	05-20-04
Madden Mental Health Center		x	05-20-04

**FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS**

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
McFarland Mental Health Center		x	05-20-04
Metro. Pier and Exposition Authority		x	04-27-04
Murray Developmental Center		x	05-20-04
Northeastern Illinois University	x	x	02-24-04
Northeastern Illinois University Foundation	x	x	02-24-04
Northern Illinois University	x	x	02-26-04
Northern Illinois University Alumni Association	x		01-28-04
Northern Illinois University Foundation	x		01-28-04
Office of the Governor		x	05-06-04
Office of the Lieutenant Governor		x	05-06-04
Pension Laws Commission		x	05-13-04
Prairie State 2000 Authority	x	x	02-18-04
Rend Lake Conservancy District (04/30/04)	x		09-23-04
School for the Deaf		x	05-20-04
School for the Visually Impaired		x	05-20-04
Secretary of State	x	x	05-06-04
Shapiro Developmental Center		x	05-20-04
Singer Mental Health and Developmental Center		x	05-20-04
Southern Illinois University	x	x	03-24-04
Southern Illinois University Carbondale – Alumni Assoc.	x	x	03-24-04
Southern Illinois University Carbondale – Foundation	x	x	03-24-04
Southern Illinois University Carbondale Foundation – Evergreen Terrace	x	x	03-24-04
Southern Illinois Univ. Edwardsville – Alumni Assoc.	x	x	03-24-04
Southern Illinois University Edwardsville – Foundation	x	x	03-24-04
Southern Illinois University Physicians and Surgeons	x	x	03-24-04
Southern Illinois University Research Park	x	x	03-24-04
Southern Illinois University – University Park	x	x	03-24-04

***FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS***

<i>AGENCY</i>	<i>F</i>	<i>C</i>	<i>DATE RELEASED</i>
Space Needs Commission		x	05-13-04
State Board of Education	x	x	03-30-04
State Board of Elections		x	03-30-04
State Board of Investment	x		02-10-04
State Board of Investment		x	03-11-04
State Employees' Retirement System	x		02-10-04
State Employees' Retirement System		x	03-11-04
State Universities Retirement System	x		02-10-04
State Universities Retirement System		x	03-11-04
Statewide Single Audit	x	x	08-26-04
Summer School for the Arts		x	02-18-04
Teachers' Retirement System	x		02-10-04
Teachers' Retirement System		x	03-11-04
Teachers' Pension and Retirement System – Chicago		x	04-13-04
Tinley Park Mental Health Center		x	05-20-04
Toll Highway Authority	x	x	07-15-04
Treasurer – Bright Start College Savings Program	x		02-18-04
Treasurer – Fiscal Officer	x	x	05-06-04
Treasurer – Illinois Funds	x		02-18-04
Treasurer – Non-fiscal officer	x	x	05-06-04
Universities Civil Service Commission		x	04-06-04
University of Illinois	x	x	03-18-04
University of Illinois Alumni Association	x		01-28-04
University of Illinois Foundation	x		01-28-04
University of Illinois – Prairieland Energy, Inc.	x		01-28-04
Western Illinois University Foundation	x	x	03-04-04
Zeller Mental Health Center		x	05-20-04

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

The following is a listing of financial audits, single audits and compliance attestation examinations for the period(s) ending June 30, 2004, September 30, 2004, December 31, 2004, and April 30, 2005. As the year progresses the “date released” column will be completed.

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS FOR THE PERIOD(S) ENDING JUNE 30, 2004 ,SEPTEMBER 30, 2004, DECEMBER 31, 2004, AND APRIL 30, 2005
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F = Financial Audits

S = Single Audits

C = Compliance Attestation Examinations

<i>AGENCY</i>	<i>F</i>	<i>S</i>	<i>C</i>	<i>DATE RELEASED</i>
Attorney General				
Capital Development Board				
Chicago State University				
Chicago State University Foundation				
Comptroller – Fiscal Officer				
Comptroller – Non-Fiscal Officer				
Department on Aging				
Department of Agriculture (DuQuoin Fair) <i>Interim Work 9/30/04</i>				
Department of Agriculture (IL State Fair) <i>Interim Work 9/30/04</i>				
Department of Central Management Services				
Department of Central Management Services (Deferred Compensation Plan) (12/31/04)				
Department of Children and Family Services				
Department of Commerce and Economic Opportunity				
Department of Corrections – General Office				
Dept.of Corrections, Correctional Center - <i>Big Muddy River</i>				
Dept. of Corrections, Correctional Center – <i>Centralia</i>				
Dept. of Corrections, Correctional Center – <i>Danville</i>				

**FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS**

<i>AGENCY</i>	<i>F</i>	<i>S</i>	<i>C</i>	<i>DATE RELEASED</i>
Dept. of Corrections, Correctional Center – <i>Decatur Womens</i>				
Dept. of Corrections, Correctional Center – <i>Dixon</i>				
Dept. of Corrections, Correctional Center – <i>Dwight</i>				
Dept. of Corrections, Correctional Center – <i>East Moline</i>				
Dept. of Corrections, Correctional Center – <i>Graham</i>				
Dept. of Corrections, Correctional Center – <i>Hill</i>				
Dept. of Corrections, Correctional Center – <i>IL River (Canton)</i>				
Dept. of Corrections, Correctional Center – <i>Jacksonville</i>				
Dept. of Corrections, Correctional Center – <i>Lawrence</i>				
Dept. of Corrections, Correctional Center – <i>Lincoln</i>				
Dept. of Corrections, Correctional Center – <i>Logan</i>				
Dept. of Corrections, Correctional Center – <i>Menard</i>				
Dept. of Corrections, Correctional Center – <i>Pinckneyville</i>				
Dept. of Corrections, Correctional Center – <i>Pontiac</i>				
Dept. of Corrections, Correctional Center – <i>Robinson</i>				
Dept. of Corrections, Correctional Center – <i>Shawnee</i>				
Dept. of Corrections, Correctional Center – <i>Sheridan</i>				
Dept. of Corrections, Correctional Center – <i>Southwestern IL</i>				
Dept. of Corrections, Correctional Center – <i>Stateville</i>				
Dept. of Corrections, Correctional Center – <i>Tamms</i>				
Dept. of Corrections, Correctional Center – <i>Taylorville</i>				
Dept. of Corrections, Correctional Center – <i>Vandalia</i>				
Dept. of Corrections, Correctional Center – <i>Vienna</i>				
Dept. of Corrections, Correctional Center – <i>Western Illinois</i>				
Department of Corrections, Correctional Industries				
Dept. of Corrections, IL Youth Center – <i>Chicago</i>				
Dept. of Corrections, IL Youth Center – <i>Harrisburg</i>				
Dept. of Corrections, IL Youth Center – <i>Joliet</i>				

FINANCIAL AUDITS, SINGLE AUDITS AND COMPLIANCE ATTESTATION EXAMINATIONS

AGENCY	F	S	C	DATE RELEASED
Dept. of Corrections, IL Youth Center – <i>Kewanee</i>				
Dept. of Corrections, IL Youth Center – <i>Murphysboro</i>				
Dept. of Corrections, IL Youth Center – <i>Pere Marquette</i>				
Dept. of Corrections, IL Youth Center – <i>St. Charles</i>				
Dept. of Corrections, IL Youth Center – <i>Warrenville</i>				
Department of Employment Security				
Department of Financial Institutions				
Department of Human Services				
Department of Military Affairs				
Department of Natural Resources				
Department of Public Aid				
Department of Revenue				
Department of State Police				
Department of Transportation				
Department of Veterans' Affairs – General Office				
Drycleaner Environmental Response Trust Fund Council				
DuPage Water Commission (4/30/05)				
East St. Louis Financial Advisory Authority				
Eastern Illinois University				
Eastern Illinois University Alumni Association				
Eastern Illinois University Foundation				
Environmental Protection Agency				
General Assembly – Retirement System				
Governors State University				
Governors State University Alumni Association				
Governors State University Foundation				
Historic Preservation Agency				
Illinois Community College Board				

**FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS**

<i>AGENCY</i>	<i>F</i>	<i>S</i>	<i>C</i>	<i>DATE RELEASED</i>
Illinois Conservation Foundation				
Illinois Housing Development Authority				
Illinois Mathematics and Science Academy				
Illinois Mathematics and Science Academy Fund				
Illinois Medical District Commission				
Illinois Petroleum Resources Board				
Illinois Sports Facilities Authority Pursuant to (PA 91-0935)				
Illinois State Board of Investment				
Illinois State Toll Highway Authority – 12/31/04				
Illinois State University				
Illinois State University Foundation				
Illinois Student Assistance Commission				
Illinois Student Assistance Commission Designated Account Purchase Program				
Illinois Student Assistance Commission – Prepaid Tuition				
Illinois Veterans’ Home – Anna				
Illinois Veterans’ Home – LaSalle				
Illinois Veterans’ Home – Manteno				
Illinois Veterans’ Home – Quincy				
Illinois Violence Prevention Authority				
Industrial Commission – Self Insurer’s Fund				
Joint Committee on Administrative Rules				
Judges Retirement System				
Judicial Inquiry Board				
Kankakee River Valley Area Airport Authority				
Law Enforcement Training Standards Board				
Legislative Information Systems				
Northeastern Illinois University				

**FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS**

<i>AGENCY</i>	<i>F</i>	<i>S</i>	<i>C</i>	<i>DATE RELEASED</i>
Northeastern Illinois University Foundation				
Northern Illinois University				
Northern Illinois University Alumni Association				
Northern Illinois University Foundation				
Office of Banks and Real Estate				
Pollution Control Board				
Prisoner Review Board				
Property Tax Appeal Board				
Secretary of State				
Sex Offender Management Board				
Southern IL University				
Southern IL University – Carbondale Alumni Association				
Southern IL University – Carbondale Foundation				
Southern IL University – Edwardsville Alumni Association				
Southern IL University – Evergreen Terrace				
Southern IL University – Edwardsville Foundation				
Southern IL University – Physicians & Surgeons, Inc.				
Southern IL University – Research Park				
Southern IL University – University Park				
Southwestern Illinois Development Authority				
State Appellate Defender				
State Board of Education				
State Employees’ Retirement System				
State Fire Marshal				
State Police Merit Board				
State Universities Retirement System				
State’s Attorney’s Appellate Prosecutor				
Statewide Single Audit – (Federal Funds)				

***FINANCIAL AUDITS, SINGLE AUDITS AND
COMPLIANCE ATTESTATION EXAMINATIONS***

<i>AGENCY</i>	<i>F</i>	<i>S</i>	<i>C</i>	<i>DATE RELEASED</i>
Teachers' Retirement System				
Treasurer – Bright Start College Savings Program				
Treasurer – Fiscal Officer				
Treasurer – Illinois Funds				
University of Illinois				
University of Illinois Alumni Association				
University of Illinois Foundation				
University of Illinois – Prairieland Energy, Inc.				
University of Illinois – Research Park, LLC				
University of Illinois – Ventures, LLC				
University of Illinois – Wolcott, Wood & Taylor, Inc.				
Western Illinois University				
Western Illinois University Foundation				

INFORMATION SYSTEMS AUDITS

These audits are components of each agency's regularly scheduled financial and compliance audit for the period ending June 30, 2004.

<i>INFORMATION SYSTEMS AUDITS AUDITS INITIATED AND/OR COMPLETED IN FISCAL YEAR 2005</i>	
•	Attorney General
•	Chicago State University
•	Department on Aging
•	Department of Central Management Services
•	Department of Central Management Services – BCCS 3 rd Party Review
•	Department of Children and Family Services
•	Department of Commerce and Economic Opportunity
•	Department of Corrections – General Office
•	Department of Military Affairs
•	Department of Natural Resources
•	Department of Public Aid
•	Department of State Police
•	Department of Veterans' Affairs – General Office
•	Governors State University
•	Historic Preservation Agency
•	Illinois Math and Science Academy
•	Northeastern Illinois University
•	Office of the Comptroller
•	State Fire Marshal
•	Southern Illinois University
•	University of Illinois
•	Western Illinois University

EMERGENCY PURCHASES

The Illinois Procurement Code requires agencies expending funds in an emergency to file an affidavit with the Auditor General within 10 days after the procurement, setting forth the amount expended, the name of the contractor, and the circumstances requiring the emergency purchase. The Auditor General, in turn, is required to file a quarterly report with the Commission and the Governor setting forth a complete listing of all emergency purchases reported during that quarter. The latest report is for the first quarter of Fiscal Year 2005 and it contains fifty-three filings with this Office.

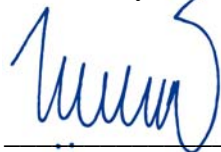
CONTRACTUAL SERVICES CERTIFICATIONS

Pursuant to the requirements of the State Finance Act at 30 ILCS 105/15a, State agencies must file a certification with the Auditor General prior to the execution of any contract with a former employee who took an early retirement incentive based on retirement before 1993. The certification must state that the former employee either possesses unique expertise or is essential to the operation of the agency.

During the first quarter of Fiscal Year 2005, the Auditor General received no new contractual services certifications.

Copies of certifications received in previous quarters are on file in our Office.

Yours truly,

A handwritten signature in blue ink, appearing to read "William G. Holland", with a large, stylized flourish extending upwards and to the right.

WILLIAM G. HOLLAND
Auditor General